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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re ) Chapter 11  
LEHMAN BROTHERS HOLDINGS INC., ) Case No. 08-13555 (JMP)  
*et al.*, ) (Jointly Administered)  
Debtors. )

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**LIMITED OPPOSITION TO DEBTORS' THIRD OMNIBUS OBJECTION TO CLAIMS  
(DUPLICATE CLAIMS)**

Creditor Developers Research, Inc. ("DR") hereby files its Limited Opposition to Debtors' Third Omnibus Objection to Claims (Duplicate Claims) (the "Objection"), as follows:

**I. PRELIMINARY STATEMENT**

On January 29, 2010, the above captioned debtors and debtors in possession (collectively, the "Debtors") filed the Objection. In the Objection, the Debtors incorrectly seek to disallow and expunge a claim filed by DR against Debtor Lehman Brothers Holdings Inc. ("Holdings") on the grounds that it is duplicative of other claims allegedly filed by DR. However, DR did not file its claim against Holdings multiple times. It appears from the claims docket maintained by the

Debtors' claims agent, Epiq Bankruptcy Solutions, LLC ("Epiq"), that Epiq re-filed DR's claim on multiple occasions. By virtue of the Objection, the Debtors are attempting to expunge DR's original claim and allow the last of the erroneously filed duplicate claims. Further, the Debtors assert that DR's claim is for an undetermined and/or unliquidated amount. This is also incorrect as DR's claim is for the liquidated and specific amount of \$32,450.00. DR asserts that its original claim, as and when filed in the amount of \$32,450.00, should be the surviving allowed claim against Holdings.

## **II. BACKGROUND**

DR filed an unsecured claim in the amount of \$32,450.00 against Holdings' bankruptcy estate, case number 08-13555 (JMP), on November 26, 2008 (the "November '08 Original Claim") with Epiq as claim number 1145 – as is shown by Epiq's official stamp on the bottom right of the claim. A true and correct conformed copy of DR's November '08 Original Claim (without exhibits) is attached hereto as Exhibit "1".

Though DR filed its November '08 Original Claim with Epiq only once, somehow the claim was re-filed twice more by Epic – once on December 2, 2008, as claim number 1180 (the "December '08 Duplicate"), and then again on January 5, 2009, as claim number 1592 (the "January '09 Duplicate").

## **III. DR'S OPPOSITION TO THE OBJECTION**

In their Objection, the Debtors correctly assert that the December '08 Duplicate is duplicative of the November '08 Original Claim and thus the December '08 Duplicate should be expunged. DR does not dispute this aspect of the Objection. However, the Debtors then go on to assert that the November '08 Original Claim is duplicative of the January '09 Duplicate and thus assert that the November '08 Original Claim should be expunged. This is incorrect. The November '08 Original Claim was filed first in time, thus the January '09 Duplicate is the duplicate claim that should be expunged. This would leave the November '08 Original Claim intact, thereby preserving the actual and correct date on which DR filed its proof of claim. Further, the Debtors assert in their Objection that DR's November '08 Original Claim is for an undetermined and /or unliquidated amount. A review of DR's November '08 Original Claim,

however, refutes that allegation, as it is clear from the face of DR's November '08 Original Claim that it is for the liquidated and specific sum of \$32,450.00.

**IV. REQUESTED RELIEF**

Based on the foregoing, DR respectfully requests that the Court overrule the Debtors' objection to DR's November '08 Original Claim (number 1145) and instead expunge the duplicate December '08 Duplicate (number 1180) and the duplicate January '09 Duplicate (number 1592).

Dated: Garden City, New York  
March 1, 2010

MEYER, SUOZZI, ENGLISH & KLEIN, P.C.

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